



W.P.(MD) No.12808 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.12808 of 2024
and
W.M.P.(MD) Nos.11383 and 11385 of 2024**

M/S.PSX Technology Private Limited,
represented by its Managing Director,
Dinaker

... Petitioner

/vs./

The Proper Officer/The Deputy Tax Officer-2,
The State Commercial Tax Department,
Office of the Deputy Tax Officer,
Ettayapuram,
Thoothukudi District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records of the Impugned order dated 30.04.2024 passed by respondent and quash the same and also direct the respondent to afford a chance to clear explanation the show cause notice dated 29.01.2024 issued by the respondent.

For Petitioner : Mr.S.Muthu Kumar Raja



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For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner is before this Court against the impugned order dated 30.04.2024 passed by the respondent for the assessment year 2018-19.

2.The impugned order precedes the notice in DRC 01A dated 14.12.2023 and the show cause notice in DRC-01 dated 29.01.2024, in which it is stated that the petitioner has replied on 17.08.2022. Thereafter, the petitioner has also been issued with personal hearing notices. The petitioner has challenged the impugned order although the petitioner has an alternate remedy.

3.It is noticed that the impugned order is dated 30.04.2024 and the present writ petition has been filed on 07.06.2024 well within the period of limitation prescribed under Section 107 of the TNGST Act, 2017 to file an appeal.

4.I find no merit in the challenge to the impugned order in this writ petition, as there are no procedural violations that have been pointed out in the



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impugned order. Therefore, the Writ Petition stands disposed of by directing the petitioner to file statutory appeal within a period of 30 days from the date of receipt of a copy of this order subject to the petitioner compliance with the other requirements of Section 107 of the TNGST Act, 2017. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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18.06.2024

Note : Issue order copy on 19.06.2024

To

The Proper Officer/The Deputy Tax Officer-2,
The State Commercial Tax Department,
Office of the Deputy Tax Officer,
Ettayapuram,
Thoothukudi District.



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C.SARAVANAN, J.

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